IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 6TH FEBRUARY 2007 / 17TH MAGHA 1928

OP.No. 8889 of 2003(G)

PETITIONER:

M/S. ABRAHAM & COMPANY,
MUDICAKAL BLDGS., P.M.C.XVII/1331, PERUMBAVOOR,
REPRESENTED BY ITS MANAGING PARTNER, BOSE ABRAHAM.

BY ADV. SMT.S.K.DEVI
SRI.DEEPSUR D.JAYAN

RESPONDENTS:
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1. THE SALES TAX OFFICER (WC & LT),
O/O. THE DEPUTY COMMISSIONER, COMMERCIAL TAXES,
MATTANCHERY.

2. THE DEPUTY TAHSILDAR (R.R),
PERUMBAVOOR.

3. STATE OF KERALA,
REPRESENTED BY ITS FINANCE SECRETARY,
SECRETARIAT, TRIVANDRUM.

BY . GOVERNMENT PLEADER SRI.C.K.GOVINDAN

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 06/02/2007, THE COURT ON 06/02/2007 DELIVERED THE FOLLOWING:

ORDER ON C.M.P. NO.15489/2003 IN O.P. NO.8889/2003

DISMISSED:

6.2.2007 SD/-(C.N.RAMACHANDRAN NAIR, JUDGE.)

APPENDIX

PETITIONER'S EXHIBITS:

P1: TRUE COPY OF DEMAND NOTICE DT.28.1.2003 ISSUED BY R2.

P2: TRUE COPY OF NOTICE U/S.34 ISSUED BY R2.

TRUE COPY

P.S. TO JUDGE

C.N.RAMACHANDRAN NAIR, J.

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O.P. No.8889 of 2003

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Dated this the 6th day of February, 2007.

JUDGMENT

In view of the Division Bench judgment of this court in KERALA ELECTRIC TRADES ASSOCIATION AND ANOTHER V. STATE OF KERALA AND OTHERS (2004) 12 KTR 114 and subsequent amendment to Section 14 of the KGST Act, the O.P. is disposed of with direction to the first respondent to collect registration fee only in accordance with the Division Bench judgment and the amendment in the statute.

C.N.RAMACHANDRAN NAIR
Judge

pms